

## AUDIT OFFICE

### Mission

To provide the Commander and staff with a professional audit capability for the performance of internal audits and civil works contract audits.

### Functions

1. Manages the USACE Internal Review, Audit Compliance/Follow-up, and Civil Works Contract Audit functions.
2. Coordinates and monitors all USACE/OCE external (GAO, IG, DOD and USAAA) audit activities. Implements the audit follow-up programs for approved audit recommendations.
3. Performs internal audits of known or suspected problem areas throughout the command.
4. Performs independent reviews of USACE Commercial Activity Cost Comparisons employing ten or less civilian workyears.
5. Performs audit follow-up for all approved audit recommendations addressed to HQUSACE, OCE and FOAs in the Washington, D.C. metropolitan area.
6. Implements the USACE audit quality assurance and peer review program.
7. Advises the Commander and staff concerning the implementation of effective internal controls.